

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

for the year ended 31 March 2004

	Note	2004 HK\$'000	2003 HK\$'000 restated
Shareholders' equity at 1 April			
– As previously reported		439,529	419,924
– Prior period adjustment arising from change in accounting policy for deferred tax	2 & 25	7,791	3,197
As restated		447,320	423,121
Exchange differences on translation of the financial statements of entities outside Hong Kong	25	6,812	3,056
Net gains not recognised in the income statement		6,812	3,056
Net profit for the year:			
– As previously reported			30,562
– Prior period adjustment arising from change in accounting policy for deferred tax	2		4,594
Net profit for the year (2003: as restated)	25	61,940	35,156
Dividends declared or approved during the year	9	(21,533)	(12,425)
Movements in share capital:			
– Shares repurchased and cancelled	24	(214)	(573)
– Premium paid on repurchase of shares	25	(851)	(1,015)
Decrease in shareholders' equity arising from capital transactions with shareholders		(1,065)	(1,588)
Shareholders' equity at 31 March		493,474	447,320

The notes on pages 24 to 62 form part of these financial statements.